

Supreme Court, U.S.
FILED

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In The
SUPREME COURT OF THE UNITED STATES

JOHN TELLO
Appellant-Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee-Respondent

ON PETITION FOR WRIT OF CERTIORARI TO
UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

ORIGINAL PETITION FOR WRIT OF CERTIORARI

JOHN TELLO
P.O. Box 870983
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Questions Presented

Due Process, Equal Protection—Tax Court Rules

1. Does TCR 54 restrict petitioners only?
2. Does TCR 121 restrict petitioners only?

Due Process, Equal Protection—Evidence

3. Does IRC § 7459(d) allow “no-evidence-required” judgments?
4. Does IRC § 7459(d) allow judgments that defy the only evidence of Record?

STATUTORY CHALLENGE

5. If either is Yes, does IRC § 7459(d) violate Due Process?

Due Process—Ethics, Sanctions

6. Should GERBER and PANUTHOS have self-recused? If so, is *Liljeberg* satisfied?
7. How do the Tax Court and the Fifth Circuit avoid paying Tello penalties per § 6673?

Parties

The parties to the court of appeals judgment sought to be reviewed are the following:

Appellant

JOHN TELLO

Appellee

COMMISSIONER OF INTERNAL REVENUE
(thus SECRETARY OF THE TREASURY ("Secretary"),
and UNITED STATES OF AMERICA)

EILEEN J. O'CONNOR, Assistant AG

BRUCE R. ELLISEN, DOJ

ANTHONY T. SHEEHAN, DOJ (sole signatory)

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Appendix A (with separate Table of Contents)

Citations to decisions below

None.

Jurisdiction

(i) Date Judgment Entered

18 July 2005 [+90: Sunday, 16 October 2005]

(ii) Rehearing, Extension None

(iii) Rule 12.5 Cross-appeal N/A

(iv) Statutes, Jurisdiction

Review by certiorari of decision by court of appeals,
28 U.S.C. §§ 1254(1), 2101(c).

(v) Regarding notice of statutory challenge, Rule 29.4(b)

Telio challenged IRC § 7459(d) on appeal, and DOJ received a copy of that Brief/Notice. Therefore, "28 U.S.C. § 2403(a) may apply;" the initial filing of this petition is served on the Solicitor General; and no other formal notice, outside the normal course of litigation, has been issued.

Non-Argument Calendar Preferred

Oral argument is not expected to aid in the resolution of these issues.